



DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

WILLIAM THOMSON
DEPUTY AUDITOR GENERAL

April 11, 2008

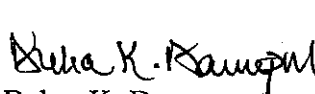
Dr. Vicki Balentine, President
Arizona State Board of Education
1535 West Jefferson Street
Phoenix, AZ 85007

Dear Dr. Balentine:

Madison Elementary School District No. 38 has applied to participate in the accounting responsibility program. Consequently, we evaluated the District following the procedures in Arizona Revised Statutes §15-914.01. We noted no significant accounting or financial reporting deficiencies that would impair the District's ability to participate in the program. Therefore, we recommend that the District be approved to participate in the accounting responsibility program beginning in fiscal year 2008-09.

If you have questions concerning this matter, please contact Magdalene Haggerty, Accounting Services Director, or me at (602) 553-0333.

Sincerely,


Debra K. Davenport
Auditor General

DKD/MH/lm

cc: The Honorable Tom Horne, Superintendent of Public Instruction
Ms. Vicki G. Salazar, Associate Superintendent of Financial Services
Arizona Department of Education
Dr. Tim Ham, Superintendent
Mr. Scott Walmer, Director of Finance
Madison Elementary School District No. 38